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(1) Number of Pages 20.

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(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 214 Press Mis.

Dated 19-2- 1885.

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following letter from L. R. BURROWS, Esq., Collector of Nilgiris, to the Secretary to Government, Revenue Department, dated Ootacamund, 30th January 1885, No. 12 :—

I have the honor to report, for the information of Government, that on receipt of G.O., dated 30th December 1884, No. 1437, Revenue, after consulting with Mr. Lawson, I determined to arrest Mr. Hillier on the charge of dishonestly misappropriating building materials at Naduvatam. The principal reason for taking this preliminary step was to secure Mr. Hillier's person, as it was thought probable that he would abscond. When arrested on my warrant he was brought up in such a state of drunkenness that he was unable to stand, or to answer a question. I was informed that he had been drunk several days, and that of late he had been much addicted to drink. Hillier was arrested on the 7th of January on the charge connected with the building materials, and, pending the inquiry, a case of embezzling a sum of Rs. 29, the proceeds of the sale of cinchona poles sold off the Naduvatam plantation, was brought up, and as the evidence on these two charges seemed clear, he was committed for trial at the February Sessions of the Coimbatore Judge's Court on two charges of criminal breach of trust by a public servant.

2. During his detention he was given an opportunity of closing his accounts which were in much confusion, the cash-book not having been written up since the 7th of July last. The result of the examination of Hillier's accounts is given in the enclosed report of the Treasury Deputy Collector, who made the investigation with Hillier's assistance.

3. It is likely that further charges of criminal breach of trust can be framed against Hillier on the facts revealed by the Deputy Collector's examination of the accounts.

4. But evidence other than that of the accounts not being immediately forthcoming, and that not being sufficient in consequence of the confused state of the accounts to support a criminal charge, I deemed it expedient to commit the accused on the charges which seemed to be proved, and to proceed, in the event of further evidence turning up in support of the charges indicated in paragraph 3 *supra*, with the further inquiries after Hillier's trial, procuring his attendance, if necessary, under Section 3 of the Prisoner's Testimony Act (XV of 1869).

5. During the inquiry into the cases against Hillier, information was received upon which Venkataruthnum Naidu, the Manager in Mr. Lawson's office, was arrested on the 21st instant, and after inquiry he also has been committed to the Coimbatore Court on a charge of committing criminal breach of trust as a public servant by dishonestly misappropriating Rs. 200 out of a sum of Rs. 1,100 and odd ordered to be remitted to the Naduvatam plantation for working charges in June 1884. He was also charged with accepting in November 1883 a sum of Rs. 100 from Esuff Sait, a contractor, for the purpose of showing favor to Esuff Sait in the matter of getting payment of his bills for that month, amounting to over Rs. 4,000.

6. As regards Hillier's accounts it will be seen that there are two heads of expenditure, viz., Advances and Other Items. The latter are paid upon bills supported by vouchers or receipts submitted to the head office where the bills are scrutinized, and the passed amounts are remitted in cash to Hillier for disbursement in accordance with the vouchers forwarded with the bills, the vouchers being retained in the head office.

7. Advances consist of a permanent advance of Rs. 1,500 and a temporary advance of Rs. 2,000, the difference between the permanent and temporary advance being that the latter has to be paid back in cash into the treasury on or before the last day of the official year, whereas the former may be accounted for by furnishing the treasury with a written acknowledgment signed by the proper officer of the Cinchona Department. The temporary advance is recovered by the head office in six equal monthly instalments deducted out of the amounts passed on the monthly bills in the six last months of the official year.

8. The plantation accounts which are, as may be inferred, somewhat complex, required therefore to be kept with great regularity in order to prevent confusion; but they have not been kept at all since the 7th of July.

9. As there is no agreement between the cash-book and ledger under the head of Advances, it will be necessary to inquire of the different persons who are shown in the cash-book to have received advances whether they admit their liability or not, and this inquiry may give rise to a plentiful crop of charges of embezzlements.

10. As regards the cash balance shown by Hillier to be due according to his cash-book, he will be called upon to explain in due course. At present, it cannot be decided with anything like certainty what his cash balance ought to be.

Enclosure.

Letter from C. E. PLUNKETT, Esq., Deputy Collector, to the Collector of Nilgiris, dated Ootacamund, 27th January 1885, No. 153.

In accordance with your endorsement, dated 17th instant, directing me to examine and report on the accounts of Mr. Hillier, late Head Overseer of the Naduvatam estates, with reference to the Order of Government, dated 30th ultimo, No. 1437, Revenue, I have the honor to state that, after careful scrutiny of the accounts from the beginning of the current official year, or 1st April 1884, up to the time Mr. Hillier left the estates in December 1884, the amount he should now be called on either to account for or explain aggregates Rs. 1,859-15-7 as shown below:—

—	Advance to Maistries.	Other Items.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance outstanding on 31st March 1884 ...	2,181 0 3	1,480 14 11	3,661 15 2
By recoveries of advances	2,032 2 11	...	2,032 2 11
By cash received from head office and other miscellaneous items.	...	27,337 3 8	27,337 3 8
Total ...	4,213 3 2	28,818 2 7	33,031 5 9
Expenditure—			
Advance to Maistries including outstandings on 31st March.	3,797 8 0	...	3,797 8 0
Other expenditure	...	28,653 8 8	28,653 8 8
Total ..	3,797 8 0	28,653 8 8	32,451 0 8
Balance	415 11 2	164 9 11	580 5 1
Add—Debit advances ... Rs. 3,797 8 0			
Actually recovered ... 2,032 2 11			
Outstanding as per ledger ... 844 13 2	1,765 5 1		920 5 11
	920 5 11	...	1,500 11 0
Total ..	1,656 1 3	164 9 11	

—	Advance to Maistries.	Other Items.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Objectionable items of expenditure requiring explanation—			
1. Debit of 29th June 1884 as short received from the head office.	...	...	200 0 0
2. Paid to Rahmán Khán on account of gram on 19th September 1884.	...	107 6 0	...
Admitted by the head office	...	76 11 4	...
Difference not recovered or accounted for.	...	...	30 10 8
3. Difference not recovered on 21st October 1884.	...	97 9 3	...
Admitted by the head office	...	69 11 4	...
Difference not recovered or accounted for.	...	...	27 13 11
4. Paid to Muhammad Mastán on 8th November for wire nails.	...	11 4 0	...
Admitted by the head office	...	7 8 0	...
Difference not recovered or accounted for.	...	...	3 12 0
5. Muhammad Maistry's commission debited on 8th November.	...	9 0 0	...
Check roll shows	...	8 0 0	...
Difference to be explained or accounted for.	...	...	1 0 0
6. Debited on 8th December as paid to Rahmán Khán, no voucher nor receipts.	...	...	96 0 0
Total ...	...	...	359 4 7
Grand Total ...	...	...	1,859 15 7

Abstract for the foregoing.

	Rs. A. P.
1. Balance in cash that Mr. Hillier should have had with him when he left the estates in December 1884	580 5 1
2. Balance of outstanding advances to be accounted for ...	920 5 11
3. Objectionable items of expenditure that require to be explained	359 4 7
Grand Total ...	1,859 15 7

2. Again in my opinion the item of Rs. 844-15-2 shown to be outstanding as per ledger is not correct. I think it ought to be only Rs. 607-7-5, and if I am right the amount Mr. Hillier should be required to explain is Rs. 2,097-7-4; and this I may add is not much different to the balance which Krishnasawmy Naidu, a clerk in the local Cinchona head office at Ootacamund, tells me is the amount according to the books of that office Mr. Hillier has to account for. The clerk's figure is Rs. 2,166-10-8; but, whether this is a mere accidental coincidence or not, I am not in a position to state as I have not seen the accounts of the head office, but only Mr Hillier's. The difference between my figures and Mr. Hillier's is explained as follows. He takes credit for all outstandings in the beginning of November and says that he has nothing to do with the subsequent transactions as they were entered in the ledger by his successor, and he knew nothing

about them, while I have given him credit for the outstandings on 1st December only up to which time the ledger is closed, and the details of our outstandings are as shown below :—

	According to Mr. Hillier			As per Ledger on 1st December		
	Rs.	A.	P.	Rs.	A.	P.
Hunumah Maistry	198	3	2	103	3	9
Muhí-ud-díu Maistry	98	15	3	74	13	11
Jowra Maistry	70	15	5	29	1	3
Hutty	31	4	6	...		
Rahmán Khán	373	7	5	328	3	1
Sawyer Sankaram	62	5	11	62	5	11
Nunga Maistry	9	11	6	9	11	6
Total ...	844	15	2	607	7	5

If Mr. Hillier's statement is true that he had nothing to do with the adjustments of November his argument is reasonable and should be admitted, but as he did not leave the estates before December, I cannot say if he is speaking the truth.

3. There are, however, some items in the outstandings according to Mr. Hillier, which clearly cannot be admitted, and they aggregate 28 rupees as shown below :—

1. In Hunumah maistry's account the advance made to him in the beginning of April 1884 according to the cash-book and ledger was Rs. 10-8-0, but in the deed given by the maistry Rs. 13-8-0 is acknowledged as received. I think the figures in the accounts should be adopted and not an entry upon a deed, and I therefore disallow this difference of Rs. 3.
2. Again in Hutty maistry's accounts Mr. Hillier adds Rs. 10, but there is neither cash-book nor ledger entry for the amount. He says it was an omission, but as there is nothing to support the item but Mr. Hillier's statement, I do not think it can be admitted.
3. In the account of Rahmán Khán maistry there is noted a recovery on 1st October of an advance made to him on 10th August. Mr. Hillier objects to this and says that the entry was made by the writer without authority and adds Rs. 15 to the balance shown by the ledger against the maistry. I don't see how such an objection can now be admitted as the entry, if incorrect, should have been expunged by Mr. Hillier at the time, and not be taken exception to, when his accounts are called in question.

If these three items of Rs. 28 are added to the amount given in the first paragraph of this letter and his own figures as to outstandings accepted as explained in paragraph 2 *supra*, the total amount to be explained or accounted for by Mr. Hillier is raised to Rs. 1,887-15-7.

4. The examination of these accounts was begun on the 16th instant, but as Mr. Hillier's cash-book was not written up from the 8th July 1884, it was found impossible to ascertain what monies he had received, and what he duly accounted for. There was, what is styled, a rough cash-book kept by some writer, but this book Mr. Hillier himself called "worthless." Then with having to send to Naduvatam for some information, for other vouchers from the local head office of the Cinchona Department, Mr. Hillier's and the Manager's own trial on other charges, has been productive of the greatest inconvenience and delay, but to the best of my knowledge and belief, the foregoing statement is perfectly accurate so far as vouchers and receipts have enabled me to check the accounts. I cannot help remarking however that altogether a most loose system appears to have been followed in the department. There was such a large sum as nearly four thousand rupees passing through the Head Overseer's hands monthly, and yet for fully five months before he left Naduvatam, his cash-book was not written up. This will in itself illustrate the mode in which the money was accounted for. The labor lists do not seem to have been sufficiently scrutinized nor the advance account of the maistry's or "ledger" as it is called. Each maistry is said to have furnished a certain number of coolies daily, but there is only the *ipse dixit* of the Head Overseer for the statement.

ORDER—dated 19th February 1885, No. 214, Revenue.

Miscellaneous.

The Government regret to learn that the defalcations in the Cinchona Department have been so serious, and approve the Collector's action. His report of the result of the further inquiries is awaited.

The Government will be glad to receive from the Treasury Deputy Collector Mr. Plunkett a report on the present system of account keeping and cash payment in the department with any suggestions he may have to offer for the improvement of the system.

(True Extract.)

(Signed) H. E. STOKES,
Secretary to Government.

To the Collector of Nilgiris.
„ the Director, Government Cinchona Plantations, Parks and Gardens, Nilgiris.
„ the Board of Revenue, with copy of G.O., No. 143, of 1884.

Exd. W. H. French.

50 Copies.

27-6-77
15-3-10 √

Original

Govt. of {1885} Madras.

REVENUE.

Issued

Recd. Encl.

G.O., 19th February 1885, No. 214.

FEBRUARY.

Defalcation in the Cinchona Plantations, Nilgiris.

Collector's action with regard to the approved; and further reports, called for.

Nilgiri Collector's office,
Ootacamund, 28th January 1885

No 153.

From

C. E. Blunkett Esqre,
Deputy Collector,

To

L. P. Burrows Esqre,
Collector of Nilgiris.

Sir,

In accordance with your endorsement dated 17th Instant directing me to examine and report on the accounts of Mr Hillier late Head overseer of the Neddivattam Estates, with reference to the order of Government, dated 30th Ultimo, No 437, Revenue, I have the honor to state that, after careful scrutiny of the accounts from the beginning of the current official year or 1st April 1884 up to the time Mr Hillier left the Estates, in December 1884, the amount he should now be called on either to account for or explain aggregates Rs 1859-15-7 as per Rs shewn below

	advance to Maistries			Other items			Total.		
	Rs	a	p	Rs	a	p		a	p
Balance outstanding on 31st Mar 1884	2,181	"	3	1,280	14	11	3,461	15	2
By recoveries of advances	2,032	2	11	"	"	"	2,032	2	11
By cash received from Head office and other Miscellaneous items	"	"	"	27,337	3	8	27,337	3	8
	4,213	3	2	28,818	2	7	33031	5	9
Total Expenditure: Advance to Maistries including outstandings on 31st March	3,797	8	"	"	"	"	3797	8	"
Other expenditure	-	-	-	28,653	8	8	28,653	8	8
Total	3,797	8	"	28,653	8	8	32,451	"	8
Balance	415	11	2	164	9	11	580	5	1
Add - Debit advances actually recovered									
Outstanding as per ledger 844-15-2									
Total	920	5	11	-	-	-	920	5	11
Objectionable items of expenditure	1656	4	3	164	9	11	1500	11	"
requiring explanation									
1. Debit of 29th June 1884 as short-received from the Head Office	-	-	-	-	-	-	200	-	-
2. Paid to Rhymankhan on account of gram on 19th September 1884 — Admitted by the head office				107	6	"			
Difference not recovered or accounted				76	11	4	30	10	8
3 — ditto — ditto on 21st Oct 1884 — Admitted by the head office.				97	9	3			
Difference not recovered or accounted for				69	11	4			
4 Paid to Mahommed Muslim on 8th November for wire nails							27	13	11
Admitted by head office				11	4	"			
Difference not recovered or accounted for				7	8	"			
5. Mahommed Maistry's commission debited on 8th November							3	12	"
Check roll shows				9	"	"			
Difference to be explained or accounted for				8	"	"			
6. Debited on 8th December as paid to Rhymankhan No voucher nor receipt							1	"	"
							96	"	"
				Total			359	4	7
				Grand Total			1859	15	7

Abstract for the foregoing.

	Rs - a - p
1. Balance in cash that Mr Hillier should have had with him when he left the Estates in December 1884	580 - 5 - 1
2. Balance of outstanding advances to be accounted for	920 - 5 - 11
3. Objectionable items of expenditure that require to be explained	359 - 4 - 7
Grand Total	1859 - 15 - 7

2. Again in my opinion the item of Rs 844 - 15 - 2 shown to the outstanding as per ledger is not correct. I think it ought to be only Rs 607 - 7 - 5, and if I am right the amount Mr Hillier should be required to explain is Rs 2097 - 3 - 4. and this I may add is not much different to the balance which Krishnaswamy Naidu, a clerk in the local Chinchona Head office at Ootacamund tells me is the amount according to the books of that office Mr Hillier has to account for. The clerk's figure is Rs 2166 - as 10 - 8, but whether this is a mere accidental coincidence or not I am not in a position to state as I have not seen the accounts of the Head office but only Mr Hillier's. The difference between my figures and Mr Hillier's is explained as follows. He takes credit for all outstandings in the beginning of November and says that he has nothing to do with the subsequent transactions as they were entered in the ledger by his successor and he knew nothing about them while I have given him credit for the outstandings on 1st December only up to which time the ledger is closed, and the details of our outstandings are as shown below:

	According to Mr Hillier Rs - a - p	As per Ledger on 1st December Rs - a - p
Hunuma Maistry	198 - 3 - 2	103 - 3 - 9
Mohiedem Maistry	98 - 15 - 3	74 - 13 - 11
Joura Maistry	70 - 15 - 5	29 - 1 - 3
Hulby	31 - 4 - 6	" - 1 - "
Rhymankhan	373 - 7 - 5	328 - 3 - 1
Sattiyer Sankaram	62 - 5 - 11	62 - 5 - 11
Ninja Maistry	9 - 11 - 6	9 - 11 - 6
Total	844 - 15 - 2	607 - 7 - 5

If Mr Hellier's statement is true that he had nothing to do with the adjustments of November his argument is reasonable and should be admitted, but as he did not leave the Estate before December I cannot say if he is speaking the truth

3. There are however some items in the outstandings according to Mr Hillion which clearly cannot be admitted, and they aggregate 28 Rs as shewn below.

1. In Hunnimah Maistry's account the advance made to him in the beginning of April 1884 according to the Cash book and ledger was 10 Rs. 8 As, but in the deed given by the Mudaliey Rs 13.8 is acknowledged as received I think the figures in the account should be adopted and not an entry upon a deed, and I therefore disallow this difference of 3 Rs.

2. Again in Hutty Maistry's account Mr Hillion adds 10 Rs but there is neither Cash book nor ledger entry for the amount. He says it was an omission but as there is nothing to support the item but Mr Hillion's statement I do not think it can be admitted.

3. In the account of Rhymanadan Maistry there is noted a recovery on 1st October of an advance made to him on 10th August. Mr Hillion objects to this and says that the entry was made by the writer without authority and adds 15 Rs to the balance shewn by the ledger against the Maistry. I don't see how such an objection can now be admitted as the entry, if incorrect should have been expunged by Mr Hillion at the time, and not be taken exception to when his accounts are called in question.

If these three items of 28 Rs are added to the amount given in the first paragraph of this letter and his own figures as to outstandings accepted as explained in paragraph 2 Supra; the total amount to be explained or accounted for by Mr Hillion is raised to Rs 1887. 15. 7

4. The examination of these accounts was begun on the 16th Instant, but as Mr Hillion's Cash book was not written up from the 8th July 1884, it was found impossible to ascertain what monies he had received and what he duly accounted for. There was, what is styled, a rough cash book kept by some writer but this book Mr Hellion himself called "worthless". Then with having to send to Neddivaitam for some information, for other vouchers from the local head office of the Chinchona Department, Mr Hellier's and the manager's own trial on other charges, has been productive of the greatest

inconvenience and delay, but to the best of my knowledge and belief, the foregoing statement is perfectly accurate so far as vouchers and receipts have enabled me to check the accounts I cannot help remarking however that altogether a most loose system appears to have been followed in the Department. There was such a large sum as nearly four thousand rupees passing through the Head overseer's hands monthly, and yet for fully five months before he left Neddivattam, his Cash book was not written up This will in itself illustrate the mode in which the money was accounted for. The labor lists do not seem to have been sufficiently scrutinized nor the advance account of the Maistry's or "Ledger" as it is called. Each Maistry is said to have furnished a certain number of Coolies daily but there is only the ipse dixit of the Head overseer for the statement.

I have the honor to be
Sir
your most obedient servant
(Signed) C.E. Plunkett.
Dy-Collector.

(True Copy)

C. E. Plunkett
Deputy Collector
for Collector

S

15 X

Nilgiri Collector's Office,
Ootacamund,
30th January 1885.

No 12

From

L. K. Bourne Esqre,
Collector of Nilgiris,

To

The Secretary to Government,
Revenue Department,
Fort St George

Sir,

I have the honour to report for the information of Government that on receipt of G.O. dated 30th December 1884 No 1437 Revenue, after consulting with Mr. Lawson, I determined to arrest Mr. Hillier on the charge of dishonestly misappropriating building materials at Nadiuvattam. The principal reason for taking this preliminary step was to secure Mr. Hillier's person as it was thought probable that he would abscond. When arrested on my warrant he was brought up in such a state of drunkenness that he was unable to stand, or to answer a question; I was informed that he had been drunk several days, and that of late he had been much addicted to drink. Hillier was arrested on the 7th of January on the charge connected with the building materials and pending the enquiry a case of embezzling a sum of Rs. 29 the proceeds of the sale of cuchinea poles sold off the Nadiuvattam

Plantation was brought up, and as the evidence on these two charges proved clear, he was committed for trial at the February Sessions of the Coimbatore Judges' Court on two charges of Criminal Breach of Trust by a Public Servant.

2. During his detention he was given an opportunity of closing his accounts which were in much confusion the Cash book not having been written up since the 7th of July last. The result of the examination of Hillier's accounts is given in the enclosed report of the Treasury Deputy Collector who made the investigation with Hillier's assistance.

3. It is likely that further charges of Criminal Breach of Trust can be framed against Hillier on the facts revealed by the Deputy Collector's examination of the Accounts.

4. But evidence other than that of the Accounts not being immediately forthcoming, and that not being sufficient in consequence of the confused state of the accounts to support a criminal charge I deemed it expedient to commit the accused on the charges which seemed to be proved, and to proceed, in the event of further evidence turning up in support of the charges indicated in para. 3 supra, with the further enquiries after Hillier's trial proceeding his attendance, if necessary, under section 3 of the Prisoners' Testimony Act. (XV of 1869)

5. During the enquiry into the case against Hillier, information was received upon which

Venkatarunthinum Naidoo, the Manager in Mr. Lawson's Office was arrested on the 21st Instant. and after enquiry he also has been committed to the Coimbatore Court on a charge of committing Criminal Breach of Trust as a Public Servant by dishonestly misappropriating Rs. 200 out of a sum of Rs. 1100 and odd ordered to be remitted to the Naduvattam Plantation for Working Charges in June 1884.

He was also charged with accepting, in November 1883 a sum of Rs. 100 from Essuff Sait, a Contractor, for the purpose of showing favour to Essuff Sait in the matter of getting payment of his Bills for that month amounting to over Rs. 4000.

6. As regards Hillier's accounts it will be seen that there are two heads of expenditure, viz:- Advances and Other Items. The latter are paid upon bills supported by vouchers or receipts submitted to the Head Office where the bills are scrutinized and the passed amounts are remitted in Cash to Hillier for disbursement in accordance with the vouchers forwarded with the bills - the vouchers being retained in the Head Office.

7. Advances consist of a permanent advance of Rs. 1500 and a temporary advance of Rs. 2000- the difference between the permanent and temporary advance being that the latter has to be paid back in cash into the Treasury on or before the last day of the Official year, whereas the former may be accounted for by furnishing the Treasury with a written acknowledgment

signed by the proper Officer of the Civil Medical Department. The temporary advances are recovered by the Head Office in six equal monthly instalments deducted out of the amounts based on the monthly bills in the six last months of the official years.

8. The plantation accounts which are, as may be inferred somewhat complex, required therefore to be kept with great regularity in order to prevent confusion; but they have not been kept at all since the 1st of July.

9. As there is no agreement between the Cashbook and ledger under the head of Advances, it will be necessary to enquire of the different persons who are shown in the Cashbook to have received advances whether they admit their liability or not. And this enquiry may give rise to a plentiful crop of charges of embezzlement.

10. As regards the Cash balance shown by Millar to be due according to his Cashbook he will be called upon to explain in due course. At present, it cannot be decided with anything like certainty what his Cash balances ought to be.

I have the honor to be,
Sir,
Your most obedient Servant,

[illegible]
Collector

cf

G.O. 30-12-84, No. 1437.

For orders.

The examination which has been made shows.

1. That the sum ₹4000 used to pass through Hillier's hands at Nedivatam the Cash book alone has been kept since July. 1884

2. That Mr Lawsons own Munshy in the Office at Ootacamund took the opportunity to embezzle ₹200.

3. That Hillier has misappropriated at least ₹869. 13. 7½ in the last 6 months.

4. That all this would have been avoided had any supervision been exercised over the cash keeping:

The great point now is to devise some safeguard for the future. As to the actual system, probably it would be well to abolish the temporary advances. Its origin is unknown but the fact that it is covered by its statements irregular in amount spread over the last six months of the year, shows how insufficient is the check which can be exercised over it. It is submitted it would be better to increase if necessary the permanent monthly advance, than to retain the temporary advance. The want of supervision if Mr Lawson is unable to supervise the books sufficiently, it is submitted some supervision by the P. W. Collr might be instituted, and inspection every 2 or 3 days thoroughly made, would probably be sufficient, clearly the present supervision is not at all sufficient.

(1885)

Revenue Department.

From No. 938

The Collector

of Nilgiris,

To

The Secretary to

Government,

Revenue Department,

Fort St. George.

No. 12

Dated 30th January 1885

Desp.d 9th February 1885

Rec.d 10th —

Enclosed. 1

—

Government Chinchona Plantations.

—

Transfer at Nadivatam

—

Reporting on the unsatisfactory manner in which Overseer Hilliers accounts have been kept and on the action taken by the Collector in the matter. —

Revenue Department. P. 13

No.

From

Dated 188 .

FOR ORDERS.

The temporary advances referred to are the advances made to the Canarese maistries to enable them to bring up coolies from Mysore. We tried to abolish them last year but Mr. Lawson declared that it was impossible.

There seems to be nothing to be done on the Collectors letter but to await the result of the further enquiries in progress and perhaps to depute Mr. Plunkett who is an excellent man for the work to report on the whole system of plantation

Second Copy?

[illegible]

[illegible] this wise saving the second half of each month's pay if the cash do not work smoothly. [illegible] could be right in given a special allowance

Noted D.O. that he will [illegible]

FOR ORDERS.

Draft Co. No 214.

The Govt regret to learn that the deputation in the Cinchona Depts have been so desirous, and assume the direction

The report of the result of the practical enquiries it is carried on

The Govt will be glad to receive from the Treasury Dept Calcutta Govt Plantation a report on the present system of payment touching each payment in the [illegible] with any suggestions he may have to offer for the improvement of the system.

19.2.85.

To 3/4 Collector of Cuttack
5 Director Govt Cin. Plantn
Darjeeling & Gadamuri Offices
16 Board of Examiners
with copy of G.O. dated 27/8/84

dtd - 26.2.85

C. 12.2.85
R. 14.2.85
S.C. 18.2.85
R. 19.2.85

Print
19/2

Note the alteration again.
R. 20/2 Note the print